pays expenses incurred in connection with the work.

- (17) Working for more than one firm at a time. If a worker performs more than de minimus services for a number of unrelated persons or firms at the same time, this factor generally indicates that the worker is an independent contractor. However, a worker who performs services for more than one person may be an employee of each of the persons, especially where such persons are part of the same service arrangement.
- (18) Making service available to the general public. The fact that an individual makes his or her services available to the general public on a regular and consistent basis rather than to one employer indicates that the individual is self-employed rather than an employee of any one firm. An individual may make services available to the public by working from his or her own office with assistants, from his or her own home, by holding business licenses, by a listing in a business directory, or by advertising.
- (19) Employer's right to discharge. The right to discharge a worker is a factor which indicates that the worker is an employee and the person who possesses the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. An employer's right to discharge exists even if it is restricted due to a collective bargaining agreement. An employer ordinarily cannot end a relationship without incurring liability with a self-employed individual who meets contract specifications.
- (20) Employee's right to terminate. The fact that an individual has the right to end his or her relationship with an employer at any time without incurring liability for work to be performed indicates that the individual is an employee. A self-employed individual is legally obligated to satisfactorily complete a specific job.

## §216.24 Relinquishment of rights to return to work.

(a) What return to work rights must be given up. Before an individual may receive an annuity based on age, he or she must give up any seniority or other

- rights to return to work for any rail-road employer.
- (b) When right to return to work is ended. An individual's right to return to work for a railroad employer is ended whenever any of the following events occur:
- (1) The employer reports to the Board that the individual no longer has the right:
- (2) The individual or an authorized agent of that individual gives the employer an oral or written notice of the individual's wish to give up that right and:
- (i) The individual certifies to the Board that the right has been given up;
- (ii) The Board notifies the employer of the individual's certification; and
- (iii) The employer either confirms the individual's right has been given up or fails to reply within 10 days following the day the Board mailed the notice to the employer;
- (3) An event occurs which under the established rules or practices of the employer automatically ends that right;
- (4) The employer or the individual or both take an action which clearly and positively ends that right;
- (5) The individual never had that right and permanently stops working;
- (6) The Board gives up that right for the individual, having been authorized to do so by the individual;
  - (7) The individual dies; or
- (8) The individual signs a statement that he or she gives up all rights to return to work in order to receive a separation allowance or severance pay.

(The information collection requirements contained in paragraph (b) were approved by the Office of Management and Budget under control number 3220-0016)

## Subpart D—Employee Annuity

## §216.30 General.

The Railroad Retirement Act provides annuities for employees who have reached a specified age and have been credited with a specified number of years of service. The Act also provides annuities for employees who become disabled. In addition, to be eligible for an annuity an employee must comply with the work restrictions outlined in subpart C of this part.